8. (Amended) A sterile pharmaceutical formulation comprising a pharmaceutically acceptable powder in the form of dry finely divided particles, said powder being sterilized and comprising a glucocorticosteroid or ester, acetal, or salt thereof, wherein the glucocorticosteroid or ester, acetal, or salt thereof comprises an asymmetric acetal structure, and wherein at least 80% of the particles have a mass median diameter (MMD) of less than 10 μm.

9. (Amended) The sterile ~~pharmaceutical~~ formulation according to claim 8, further comprising one or more pharmaceutically acceptable additives, ~~diluents~~ or carriers.

10. (Amended) The sterile pharmaceutical formulation according to claim 8, comprising at least one additive selected from the group consisting of surfactants, pH regulating agents, chelating agents, agents rendering the suspension isotonic and thickening agents.

11. (Amended) The sterile pharmaceutical formulation according to claim 8, wherein the concentration of the glucocorticosteroid or ester, acetal, or salt thereof ranges from ~~about~~ 0.05 to about 20 mg/ml.

12. (Amended) The sterile pharmaceutical formulation according to claim 8, wherein the glucocorticosteroid is an anti-inflammatory glucocorticosteroid.

14. (Amended) The sterile pharmaceutical formulation according to claim 8, wherein the glucocorticosteroid or ester, acetal, or salt thereof is selected from the group consisting of budesonide, rofleponide and rofleponide palmitate.

30. (Amended) A method for treatment of an allergic and/or inflammatory condition of the nose or lungs comprising administering to a mammal suffering from such a condition a therapeutically effective amount of a powder according to claim 3.

31. (Amended) A method for treatment of chronic obstructive pulmonary disease (COPD), rhinitis or asthma comprising administering to a mammal suffering from such a condition a therapeutically effective amount of a powder according to claim 3.

Add claims 32-48 as follows:

--32. The powder according to claim 3, wherein the particles have a mass median diameter (MMD) of less than 5 μm.--

--33. The powder according to claim 3, wherein the particles have a mass median diameter (MMD) of less than 1 μm.--

--34. The powder according to claim 3, said powder comprising greater than 99.2% of the glucocorticosteroid or ester, acetal, or salt thereof.--

--35. The powder according to claim 3, wherein the glucocorticosteroid is budesonide or ester, acetal, or salt thereof.--

--36. The powder according to claim 3, wherein the powder is suitable for administration in nasal or oral inhalation.--

--37. The sterile pharmaceutical formulation according to claim 11, wherein at least 60% of the particles have a mass median diameter (MMD) of less than 4 μm.--

--38. The sterile pharmaceutical formulation according to claim 8, wherein the concentration of the glucocorticosteroid or ester, acetal, or salt thereof ranges from about 0.1 to about 5 mg/ml.--

--39. A pharmaceutically acceptable powder in the form of dry finely divided particles having a mass median diameter (MMD) of less than 10 μm, said powder being sterilized by heat treatment at a temperature of from 100°C to 130°C and comprising a glucocorticosteroid or ester,

acetal, or salt thereof, wherein the glucocorticosteroid or ester, acetal, or salt thereof comprises an asymmetric acetal structure.--

--40. The powder according to claim 39, wherein the particles have a mass median diameter (MMD) of less than 5 μm.--

--41. The powder according to claim 39, wherein the powder is sterilized by heat treatment for no more than 4 hours.--

--42. The powder according to claim 39, wherein the powder is sterilized by heat treatment at a temperature of about 120°C for no more than 2 hours.--

--43. A method for treatment of an allergic and/or inflammatory condition of the nose or lungs comprising administering to a mammal suffering from such a condition a therapeutically effective amount of a formulation according to claim 8.--

--44. A method for treatment of chronic obstructive pulmonary disease (COPD), rhinitis or asthma comprising administering to a mammal suffering from such a condition a therapeutically effective amount of a formulation according to claim 8.--

--45. The powder according to claim 39, wherein the glucocorticosteroid or ester, acetal, or salt thereof is selected from the group consisting of budesonide, rofleponide and rofleponide palmitate.--

--46. The powder according to claim 39, wherein the glucocorticosteroid or ester, acetal, or salt thereof contains less than about 0.5% (w/w) of water before the heat treatment.--

-- 47. The powder according to claim 3, wherein the asymmetric acetal structure comprises 16α,17α-butylidenedioxy.--